

May 30, 2026

To,
Listing Department,
The BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001
Scrip Code: 544623

Dear Sir(s)/Ma'am,

Sub: Disclosure under Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, enclosed herewith statement of deviation(s) or variation(s) in utilization of funds raised through Initial Public Offer for the year ended March 31, 2026 in the prescribed format. We hereby confirm that there has been no deviation or variation in the utilization of proceeds of Initial Public Offer for the above-mentioned period as mentioned in the objects stated in the Prospectus.

The aforesaid statement has been reviewed by the Audit Committee and taken on record by the Board at their respective meetings held on May 30, 2026.

You are requested to take the same on your record.

Thanking You

For Mother Nutri Foods Limited

Chintan Thakar
Managing Director
DIN: 09346153

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Amount in (Lakhs)

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

| | |
|--|----------------|
| Mode of Fund Raising | Public Issues |
| Description of mode of fund raising (Applicable in case of others is selected) | |
| Date of Raising Funds | 01-12-2025 |
| Amount Raised | 3167.42 |
| Report filed for Quarter ended | 31-03-2026 |
| Monitoring Agency | Not applicable |
| Monitoring Agency Name, if applicable | |
| Is there a Deviation / Variation in use of funds raised | No |
| If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders | |
| If Yes, Date of shareholder Approval | |
| Explanation for the Deviation / Variation | NA |
| Comments of the Audit Committee after review | NA |
| Comments of the auditors, if any | NA |

Objects for which funds have been raised and where there has been a deviation, in the following table:

| Sr. | Original Object | Modified Object, if any | Original Allocation | Modified allocation, if any | Funds Utilised | Amount of Deviation/Variation for the quarter according to applicable object | Remarks if any |
|-----|--|-------------------------|---------------------|-----------------------------|----------------|--|--|
| | <input type="button" value="Add"/> <input type="button" value="Delete"/> | | | | | | |
| 1 | Setting up a new manufacturing facility at Mahuva, Bhavnagar in Gujarat | NA | 2319.34 | 0.00 | 0.00 | 0.00 | <input type="button" value="Add Details"/> |
| 2 | General corporate purpose | NA | 593.89 | 0.00 | 463.99 | 0.00 | <input type="button" value="Add Details"/> |
| 3 | Public issue related expenses | NA | 254.59 | 0.00 | 240.26 | 0.00 | <input type="button" value="Add Details"/> |

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

Signatory Details

| | |
|-----------------------|-------------------|
| Name of signatory | Chintan Thakar |
| Designation of person | Managing Director |
| Place | Mahuva |
| Date | 30-05-2026 |

To,
The Board of Directors,
Mother Nutri Foods Limited
Survey No. 276/1,
Opp. Petrol Pump,
Otha, Mahuva-364290
Gujarat, India

We, Ratan Chandak & Co LLP, Chartered Accountants, as Statutory Auditors of **Mother Nutri Foods Limited**, ("the Company") having a registered office at Survey No. 276/1, Opp. Petrol Pump, Otha, Mahuva-364290 Gujrat, India have been requested to certify the IPO fund utilization as on 31st March, 2026. We have verified the annexure A prepared by the Company and certify that the same is matching with audited books of accounts.

The figures are based on the audited books of accounts of the Company as on 31st March, 2026. The Management of the Company is responsible for the preparation and maintenance of books of accounts and records.

This certificate is based on the verification of the data as certified by the Management produced before us and reviewed by us. Our responsibility is to certify as to whether the information is in agreement with audited books of accounts and relevant document supporting maintained by the Company. This certificate is issued in accordance with Guidance Note on Audit Reports and Certificates for Special Purpose issued by the Institute of Chartered Accountants of India.

Based on our verification of records and according to the information, explanations and representations given to us by the Management of the Company, we hereby certify that the details given in the Annexure A, prepared by the management and initialled by us for identification purpose, are as per the audited books of accounts of the company.

This certificate is issued at the request of the company for submission to Bombay Stock Exchange (BSE) and should not be used for any other purpose without our prior consent. This certificate relates only to the Statements specified above and does not extend to any financial statements of the Company, taken as a whole.

Ratan Chandak & Co LLP is not responsible or liable to the company, Bombay Stock Exchange (BSE) or any other concern, in any manner whatsoever.

We have no responsibility to update this certificate for events and circumstances occurring after the date of this certificate.

For Ratan Chandak & Co LLP.
Chartered Accountants
Firm Reg No: 108696W/W101028



CA Jagadish Sate
Partner
Membership No: 182935
UDIN: 26182935HYFUJR8736
Place: Navi Mumbai
Date : April 30, 2026.

Annexure A

| Sr. No. | Item Heads | Amount as proposed in the Offer Document (INR Lakhs) | Amount utilized [INR Lakhs] | Total unutilized amount [INR Lakhs] |
|---------|---|--|------------------------------|-------------------------------------|
| | | | At the end of the FY 2025-26 | |
| 1. | Setting up a new manufacturing facility at Mahuva, Bhavnagar in Gujarat | 2319.34 | - | 2319.34 |
| 2. | General corporate purpose | 593.89 | 463.99 | 129.90 |
| 3. | Public issue related expenses | 254.19 | 240.26 | 13.93 |
| | Total | 3167.42 | 704.25 | 2463.17 |

***Note:** Out of the unutilized amount, ₹2319 lakhs is lying in Term Deposit with State Bank Of India & remaining amount is credited in Company's CC A/c with HDFC BANK CC A/C.50200069328986.